

of orders for sales. However, like the economy of its time, the scope of Public Law 86-272 was limited to tangible personal property. Our Nation's economy has changed dramatically over the past forty years, and this outdated statute needs to be modernized.

That is why we are introducing this important legislation today. The Business Activity Tax Simplification Act both modernizes and provides clarity in an outdated and ambiguous tax environment. First, the legislation updates the protections in PL 86-272. Our legislation reflects the changing nature of our economy by expanding the scope of the protections in PL 86-272 from just tangible personal property to include intangible property and all types of services.

In addition, our legislation sets forth clear, specific standards to govern when businesses should be obliged to pay business activity taxes to a state. Specifically, the legislation establishes a "physical presence" test such that an out-of-state company must have a physical presence in a state before the state can impose franchise taxes, business license taxes, and other business activity taxes.

The clarity that the Business Activity Tax Simplification Act will bring will ensure fairness, minimize litigation, and create the kind of legally certain and stable business climate that encourages businesses to make investments, expand interstate commerce, grow the economy and create new jobs. At the same time, this legislation will ensure that states and localities are fairly compensated when they provide services to businesses with a physical presence in the state.

I urge each of my colleagues to support this very important bipartisan legislation.

SALUTING ANTHONY DEION
BRANCH

HON. CHARLES W. "CHIP" PICKERING
OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. PICKERING. Mr. Speaker, Mississippi's community and junior college system produces some of the top football players in the Nation. They are always targets of recruitment from universities around the country seeking to bolster their football programs. From time to time, we produce a truly great player who can compete at the highest level with the leadership and poise necessary to be the top player in the top game. Anthony Deion Branch from Jones County Junior College—in my home county—was named Super Bowl XXXIX Most Valuable Player. Today I'd like to salute that achievement and speak a little about his road to that success.

Deion's career began in Albany, Georgia where he excelled in track, football and enjoyed soccer in high school. After graduating he made the long drive to Ellisville, Mississippi where he competed and earned a spot on the Jones County Junior College football team. There he grabbed 37 passes for 639 yards and five touchdowns as a freshman on the Bobcat squad. The following year he took 69 receptions for 1,012 yards and nine touchdowns, earning second-team All-American honors and leading JCJC to a 12-0 mark and a victory at the Golden Isles Bowl to bring home the junior college national championship.

The University of Louisville recruited Deion who hauled in 143 passes for 2,204 yards and 18 touchdowns in his two years there. He became only the second player in school history to record multiple 1,000 yard seasons and is listed fourth and sixth respectively in the school records for career touchdown catches and receptions with the Cardinals—and that in just two years.

The New England Patriots used their Number 65 pick in the 2002 Draft to bring in Deion to what many are now describing as a dynasty—three Super Bowl Victories in four years, two with Deion on the team.

Deion's first Super Bowl ring came without the MVP award; his colleague and football legend Tom Brady won it that year. But while many of us fans thought he should be considered, we didn't have to wait long to be satisfied. The following year, despite an injury in his second game which kept him on the sidelines for the next seven matches, Deion finished the season with 35 receptions for 454 yards and four touchdowns.

Deion had trained and focused and coming into the end of the season from an injury, he was still ready for the premier football event in the world. Finishing the night with an NFL record-tying 11 receptions for 133 yards in the Super Bowl, he became just the fourth receiver in NFL history to receive the MVP award and is already being listed with greats like Jerry Rice and Dan Ross.

Mr. Speaker, Deion's team-first attitude and strong work ethic has paid off and we in Mississippi are proud of him and salute his continuing achievements. I know we will continue to see him excel in the future and all of us from Jones County, Mississippi will remember him for his years with us and salute his determination, skill and triumphs.

SERGEANT KEVIN BENDERMAN

HON. CYNTHIA MCKINNEY

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Ms. MCKINNEY. Mr. Speaker, I speak with you today about one of America's heroes, Sgt. Kevin Benderman. Sgt. Benderman is not a hero because he served a tour of duty in the Occupation of Iraq, though he did. He is not a hero because of the medals he was awarded, nor his ten years of honorable service in the U.S. Army.

No, Sgt. Kevin Benderman is a hero because when all around him are pressing forward to prosecute a violent war against the people of Iraq, Kevin Benderman had the courage to stand up and assert his heartfelt opposition to war.

Sgt. Benderman's opposition is not the theoretical if sincere opposition of a student peace activist. Kevin Benderman has seen things that none of God's children should have to endure. He was present when his superior ordered his unit to open fire on small children who were throwing rocks at the soldiers of his unit. He chased the hungry dogs from an open mass grave filled with the bodies of young children, old men and women. Kevin saw the burned child, crying in pain, while all around her ignored her injuries.

As he reflected on what he had experienced, he chose to not re-enlist, to not partici-

pate in a war and an institution that he could no longer square with his evolving yet sincerely held beliefs. But stretched by an immoral war, based on lies, beyond the limits of the resources afforded them, our military adopted a "stop loss order" policy to arbitrarily breach the contracts our nation made with those who serve in its military services.

So Kevin did what was necessary. He applied for Conscientious Objector status. His officers up the chain of command refused their duty to accept his application. His commander called him a coward. His unit chaplain refused to meet with him, writing by email that he was "ashamed" of Kevin. He was charged with "Desertion with Intent to Avoid Hazardous Duty" and "Missing Movement by Design". His preliminary hearings methodically violated every precept of substantive due process. He now faces a Court Martial on May 11 and the possibility of seven years in the stockade.

Every member of our Armed Forces raises their hands, as do we, and take an oath, as do we, to "defend the Constitution of the United States". That Constitution protects the "Right of Conscience", including the right to conscientiously object to war as an instrument of public policy. But given the climate we face right now, asserting such a right takes real courage. And it is the exercise of that courage which makes Sgt. Benderman a hero in my book.

It is a crime and a shame that while we are so busy working to expand freedom to other nations, we can't slow down to protect our precious freedoms among ourselves.

[From the Savannah Morning News, March 28, 2005]

DEFENSE LAWYER, INVESTIGATOR SQUARE OFF
OVER BENDERMAN'S CONSCIENTIOUS OBJECTOR APPLICATION

(By John Carrington)

Filings and e-mails show that a 'non-adversarial' hearing over Sgt. Kevin Benderman's conscientious objector status was anything but cordial.

Sgt. Kevin Benderman poses with his wife Monica following Article 32 proceedings, a military court process similar to a preliminary hearing. Benderman, who has applied for conscientious objector status, has been charged with desertion for not deploying to Iraq with his unit.

The defense lawyer and the investigating officer for Sgt. Kevin Benderman's conscientious objector application apparently attended different hearings last month.

Both sides maintain they kept their cool during the hearing, saying the other side lost theirs, according to written recommendations and rebuttals released to the Savannah Morning News.

One thing is clear: a hearing that was, according to Army regulations, supposed to be a "non-adversarial" proceeding was anything but that.

Capt. Victor Aqueche, the Fort Stewart-appointed investigating officer, wrote in a recommendation memo following the hearing that Benderman was "argumentative" at times, and his demeanor "untactful" at others.

In his rebuttal, Maj. S. Scot Sikes, Benderman's military lawyer, said Aqueche at times became "agitated, snide and hostile" toward Benderman.

Sikes argued that Aqueche's "incestuous appointment" as investigating officer set the tone for this type of ill-willed ping-pong.

"(Aqueche) is assigned to the same battalion command," and consequently "was placed in the position of making a critical